

House Bill 791

By: Representative Cheokas of the 134th

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 46-5-138 of the Official Code of Georgia Annotated, relating to the creation and powers of joint emergency "911" system authorities, so as to provide for exemptions with respect to certain taxation; to provide for legislative findings and determinations; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 46-5-138 of the Official Code of Georgia Annotated, relating to the creation and powers of joint emergency "911" system authorities, is amended by adding a new subsection at the end thereof, to be designated subsection (g) to read as follows:

"(g) It is found, determined, and declared that the creation of the authority and the carrying out of its corporate purposes are in all respects for the benefit of the people of this state and constitute a public purpose and that the authority will be performing an essential governmental function in the exercise of the power conferred upon it by this Code section. This state covenants that the authority shall be required to pay no taxes or assessments upon any of the property acquired or leased by it or under its jurisdiction, control, possession, or supervision, or upon its activities in the operation or maintenance of the buildings erected or acquired by it, or upon any fees, rentals, or other charges for the use of such buildings, or upon other income received by the authority. The exemption provided in this Code section shall include an exemption from state and local sales and use tax on property purchased by the authority for use exclusively by the authority."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.